



STATE OF CALIFORNIA
Franchise Tax Board
PO BOX 942840
SACRAMENTO CA 94240-0040

Mandatory e-pay Election to Discontinue or Waiver Request

For tax years beginning on or after January 1, 2009, California Revenue and Taxation Code Section 19011.5 requires taxpayers to remit all tax payments electronically when their estimated tax or extension payments exceed \$20,000 or their total tax liabilities exceed \$80,000. Failure to comply with this requirement will result in the assessment of a penalty.

Section 19011.5 provides that any taxpayer who is required to pay electronically may request a waiver of that requirement (see below for waiver criteria). Complete and mail or fax this form to request a waiver from mandatory e-pay. You must pay electronically until we notify you we granted your waiver request.

Name	Social Security Number	
Spouse's/RDP's Name	Social Security Number	
Address		
City	State	Zip Code

- ☐ I elect to discontinue making payments electronically because I have not made an estimated tax or extension payment in excess of \$20,000 during the current or previous taxable year, or my total tax liability for the current or previous taxable year did not exceed \$80,000.
- ☐ I request a waiver from the mandatory e-pay requirement because the amounts paid were not representative of my total tax liability, as explained below. (Use the second page of this form if additional space is needed.)

Date

Signature

Telephone Number

Date

Spouse's/RDP's Signature

Telephone Number

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Get FTB 1131, *Franchise Tax Board Privacy Notice*, at **ftb.ca.gov** or call us at 800.338.0505. If outside the United States, call 916.845.6500 (not toll-free).

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Website: **ftb.ca.gov**
 Phone: 800.852.5711 from within the United States
 916.845.6500 from outside the United States (not toll-free)
 TTY/TDD: 800.822.6268 for persons with hearing or speech impairments